

1. How the Goal Field Is Used

The goal field defines an objective or a set of objectives for the LEA. Another way to view the goal is to look at the instructional setting or the group of students who are receiving instructional services: regular classes, special education classes, vocational education, adult education, or community service, for example.

The goal is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA. This field provides the framework for charging instructional costs and direct support costs to the benefiting goals. For example, both a special education teacher (an instruction function) and a special education counselor (a guidance and counseling function) would be charged to the Special Education Goal.

The goal applies to expenditure accounts. Those expenditures in functions that are not directly assignable to a goal are coded to Goal 0000. This field may be used in revenue accounts. A Goal 5xxx is required in both special education revenue and expenditure accounts.

In general, the following guidelines should be used in coding functions to goals:

Instructional Goals (goals 1000–7000)

- Include Function 1000, Instruction, and the Special Education instructional function. May include Function 4000, Ancillary Services.
- May include Function 2000, Instruction-Related Services, and Function 3000, Pupil Services, if the expenditures can be directly identified and supported with the goal.

Community Services and Child Care Services Goals (goals 8100 and 8500)

- Include Function 5000, Community Services.
- May include Function 3600, Pupil Transportation, and Function 3700, Food Services, if the expenditures can be directly identified with a goal.

Undistributed Goal (Goal 0000)

- May include those expenditures in Function 2000, Instruction-Related Services; Function 3000, Pupil Services; Function 7000, General Administration; and Function 8000, Plant Services.
- After they originally charge costs to Goal 0000, districts may wish to transfer costs by function to the other goals, based on supporting documentation or allocation factors, by using Object 7370, Transfers of Direct Support Costs, and Object 7380, Transfers of Direct Support Costs - Interfund.

104—Goal

2. Examples of Coding the Goal Field

Example 1: Federal Categorical Revenue Transaction

Assume that the school district receives Title I moneys. The revenue would be coded as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	3010	0	0000	0000	8290	000

- Fund 01 is the General Fund.
- Resource 3010 is the federal categorical NCLB, Title I Basic Grants.
- Project Year is not used in this example because this federal project does not cross the LEA reporting fiscal year.
- **Goal is generally not required for revenues.**
- Function is not required for revenues.
- Object 8290 is All Other Federal Revenues.
- School is not required.

Expenditure Transaction

Assume that computers are purchased for the Title I students at the ABC Elementary School. The expenditure would be coded as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	3010	0	1110	1000	4400	123

- Fund 01 is the General Fund.
- Resource 3010 is the federal categorical NCLB, Title I Basic Grants.
- Project Year is not used in this example because this federal project does not cross the LEA reporting fiscal year.
- **Goal 1110 is Regular Education, K–12.**
- Function 1000 is Instruction. Instructional functions must be directly charged to a goal.
- Object 4400 is Noncapitalized Equipment.
- School 123 is the ABC Elementary School. Coding to the School field is not required; however, LEAs may wish to code expenditures for local information.

Balance Sheet Transaction

At year-end, if expenditures are less than the cash received, the deferral of Title I revenue will be coded as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	3010	0	0000	0000	9650	000

- Fund 01 is the General Fund.
- Resource 3010 is the federal categorical NCLB, Title I Basic Grants.
- Project Year is not used in this example because this federal project does not cross the LEA reporting fiscal year.
- **Goal is not required for balance sheet transactions.**
- Function is not required for balance sheet transactions.
- Object 9650 is Deferred Revenue.
- School is not required.

Example 2: Special Education Revenue Transaction

Special education transactions are united by the Goal field. By including a 5xxx Goal in each transaction, including deposits of revenue and transfers of unrestricted money, the LEA will be able to obtain reports that include all special education resources, whether funded by federal, state, or local sources. In this example, assume that the school district receives the following special education funding:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5001	0000	8311	000
01	6500	0	5001	0000	8980	000
01	3310	0	5001	0000	8181	000

- Fund 01 is the General Fund.
- Resource 6500 is the state Special Education, and Resource 3310 is federal Special Education, IDEA Basic Local Assistance Entitlement. Two resources are used because there is a separate reporting requirement for the federal funding. All the other revenues, such as the statutory contribution, state apportionment, or tuition from another LEA, are coded into the 6500 special education resource from which they are expended.
- Project Year is not used in this example because the federal project does not cross the LEA reporting fiscal year and because the state resource does not require the project year.
- **Goal 5001 is Special Education—Unspecified. A 5xxx goal is used for all the special education transactions to provide a means of consolidating all the special education revenue and expenditures.**
- Function is not required for revenues.
- Object 8311 is Other State Apportionments; Object 8980 is Contributions from Unrestricted Resources; and Object 8181 is Special Education—Entitlement.
- School is not required.

Expenditure Transaction

Assume that teaching assistant salaries are paid with the federal money, and all other special education expenditures are made from state and local funding. The expenditures would be coded as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	3310	0	5750	1110	2100	123
01	6500	0	5770	1130	1100	234

- Fund 01 is the General Fund.
- Resource 6500 is the state Special Education, and Resource 3310 is federal Special Education, IDEA Basic Local Assistance Entitlement.
- Project Year is not used in this example because this federal project does not cross the LEA reporting fiscal year and because the state resource does not require the field.
- **Goal 5750 is Special Education, Ages 5- 22 Severely Disabled; and Goal 5770 is Special Education, Ages 5- 22, Nonseverely Disabled.**
- Function 1110 is Special Education: Separate Class, and Function 1130 is Special Education: Supplemental Aids and Services in Regular Classroom. Instructional functions must be directly charged to a specific goal; Goal 5001 is not used with an instructional function.
- Object 2100 is Instructional Aides' Salaries, and Object 1100 is Teachers' Salaries.
- School 123 is the ABC Elementary School that houses the separate class, and School 234 is the DEF High School, site of the regular classroom instruction. Coding to the School field is not required; however, LEAs may wish to code expenditures for local information.

104—Goal

Indirect Cost Allocation

At year-end if indirect costs are charged to special education, the codes would be as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	5001	7200	7310	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not used in this example.
- **Goal 5001 is Special Education—Unspecified.**
- Function 7200 is Other General Administration.
- Object 7310 is Transfers of Indirect Costs.
- School is not required.

Balance Sheet Transaction

At year-end the special education cash is identified as follows:

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6500	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not used in this example.
- **Goal is not required for balance sheet transactions.**
- Function is not required in balance sheet accounts.
- Object 9110 is Cash in County Treasury.
- School is not required.

3. List of Goal Accounts

<u>Code</u>	<u>Description</u>
0000	UNDISTRIBUTED
0001–7999	INSTRUCTIONAL
0001–0999	General Education, Pre–K
0001	General Education, Pre–K
1000–3999	General Education, K–12
1110	Regular Education, K–12
<i>1130–1999</i>	<i>Other K–12 Subject Matter and Other K–12 Tracking—Locally Defined</i>
2000–2999	Reserved for Future State Definition for Other Subject Matter and Other Tracking
3100	Alternative Schools
3200	Continuation Schools
3300	Independent Study Centers
3400	Opportunity Schools
3500	County Community Schools (county offices only)
3550	Community Day Schools
3600	Juvenile Courts
3700	Specialized Secondary Programs
3800	Vocational Education
4000–4749	General Education, Adult
4110	Regular Education, Adult
<i>4130–4399</i>	<i>Other Subject Matter and Other Tracking, Adult—Locally Defined</i>
4610	Adult Independent Study Centers
4620	Adult Correctional Education
4630	Adult Vocational Education
4750–4999	Supplemental Education, K–12
4760	Bilingual
4850	Migrant Education
4900	Other Supplemental Education (county offices only)
5000–5999	Special Education
5001	Special Education—Unspecified
<i>5050</i>	<i>Regionalized Services</i>
<i>5060</i>	<i>Regionalized Program Specialist</i>
5710	Special Education, Infants
5730	Special Education, Preschool Students
5750	Special Education, Ages 5–22 Severely Disabled
5770	Special Education, Ages 5–22 Nonseverely Disabled
6000–6999	Regional Occupational Center/Program (ROC/P)
6000	Regional Occupational Center/Program (ROC/P)

104—Goal

<u>Code</u>	<u>Description</u>
7100–7199	Nonagency
7110	Nonagency—Educational
7150	Nonagency—Other
8000–9999	OTHER GOALS
8100–8199	Community Services
8100	Community Services
8500–8599	Child Care and Development Services
8500	Child Care and Development Services
8600–8699	County Services to Districts
8600	County Services to Districts
9000–9999	Other Goals—Locally Defined
9000	Other Local Goals

4. Flexibility of the Goal Field

The LEA may code its transactions only to the minimum level required by CDE, such as:

1110	Regular Education, K–12
3100	Alternative Schools
3200	Continuation Schools
3550	Community Day Schools

Or the LEA may code its transactions to a more detailed level by using the optional (*italicized*) codes presented in this manual, the more detailed codes developed by the LEA, or a combination of both. At year-end, for submission of data to CDE, the transactions in those codes defined by CDE are reported separately. Any locally defined codes must roll up to the nearest level as defined in Part II of the *California School Accounting Manual*.

CDE has provided a specific range of goals (goals 1130–1999) for local definition of regular K–12 instruction, such as mathematics, science, or language arts. These goals must be rolled up to Goal 1110, Regular Education, K–12, when data are presented to CDE. Similarly, a range of goals for local definition is provided for Goal 4110, Regular Education, Adult.

104—Goal

5. List of Goal Accounts with Descriptions

<u>Code</u>	<u>Description</u>
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0000	UNDISTRIBUTED
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Expenditures other than those for instruction, ancillary services, and community service functions that are not assignable directly to one of the goals described below. This code is also used for revenues and balance sheet transactions for which a goal is not required. Generally, use Goal 0000, Undistributed, with an enterprise fund. The costs of an enterprise fund are not included in the program cost report (PCR) nor are the goals of an enterprise fund necessary for the LEA's government-wide statements.

0001–7999	INSTRUCTIONAL
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0001–0999	General Education, Pre -K
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0001 **General Education, Pre -K.** A group of activities and/or services that provides educational experiences for children during the year or years preceding kindergarten is part of a sequential program of an elementary school and is under the direction of a qualified teacher. The term “general” refers to basic skill areas that emphasize beginning literacy and numeracy. General Education, Pre-K, does not include special education.

This goal would include those child development programs that require teachers to possess a children's center instructional permit.

Local child care programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parent fees or other charges should be accounted for in an enterprise fund.

1000–3999	General Education, K–12. A group of activities and/or services that provide students in kindergarten through grade 12 (K–12) with learning experiences that prepare them for roles as citizens, family members, and employable workers. The term “general” refers to basic skill areas that emphasize literacy, numeracy, and knowledge in languages, mathematics, sciences, history and related social studies, arts, and other subject areas, including vocational and technical education.
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1110	Regular Education, K–12. Educational programs that are designed to serve the vast majority of the public school student population in traditional settings. This goal should not be used by county offices of education except for a county-operated charter school. A second exception to this general rule would be for county-operated child development programs that require teachers to possess a children's center instructional permit.
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1130–1999	<i>Other K–12 Subject Matter and Other K–12 Tracking—Locally Defined (Optional).</i> <i>These codes are used, at the option of the LEA, to track expenditures by subject matter. They may include languages, mathematics, sciences, history and related social studies, and arts. For CDE reporting, these accounts are converted to Goal 1110.</i>
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<u>Code</u>	<u>Description</u>
2000–2999	Reserved for Future State Definition for Other Subject Matter and Other Tracking
3100	<p>Alternative Schools. A school or separate class group established in a school district or county office of education that is operated to (a) maximize the opportunity for students to develop self-reliance, initiative, kindness, spontaneity, resourcefulness, courage, creativity, and joy; (b) recognize that the best learning takes place when the student learns because of his or her desire to learn; (c) maintain a learning situation maximizing student self-motivation and encouraging the student in his or her own time to follow his or her own interests; (d) maximize the opportunity for teachers, parents, and students to cooperatively develop the learning process and its subject matter; and (e) maximize the opportunity for the students, teachers, and parents to continually react to the changing world (<i>Education Code</i> Section 58500).</p> <p>A county office of education would use this goal to record the expenditures for the Cal-SAFE County Classroom Program (Resource 6093).</p>
3200	<p>Continuation Schools. Schools and classes established by high school and unified school districts to provide all of the following: (a) an opportunity for pupils to complete the academic courses of instruction to graduate from high school; (b) a program of instruction that emphasizes occupational orientation or a work-study schedule and offers intense guidance services to meet the special needs of pupils; and (c) a program designed to meet the educational needs of each pupil, including, but not limited to, independent study, regional occupational programs, work study, career counseling, and job placement services, as a supplement to classroom instruction (<i>Education Code</i> Section 48430). Continuation schools are funded with Resource 2200, Continuation Education.</p>
3300	<p>Independent Study Centers . These study centers conduct activities undertaken by school districts pursuant to <i>Education Code</i> sections 46300(e) and 51745–51749 to provide certain students with the option of schooling apart from classrooms. For reporting purposes, include in this goal only those activities that provide full-time education pursuant to a written agreement, as required by statutes and regulations, as an alternative to daily attendance in a classroom. Do not include students participating in limited periods of full-time independent study because of illness, family vacation, and so on.</p>
3400	<p>Opportunity Schools. An alternative school, class, or program placement that may be provided by school districts or county boards of education for pupils who demonstrate irregular attendance or who are at risk of being habitually truant or who are in danger of becoming insubordinate or disorderly during their attendance. The intent is to provide instruction to resolve the problems so that the students may maintain themselves in regular classes or return to regular classes or regular schools as soon as practicable (<i>Education Code</i> sections 48630–48644).</p>
3500	<p>County Community Schools (county offices only). Schools established by a county board of education and administered by the county superintendent for (a) pupils who have been expelled from a school district; (b) pupils who have been referred to county community schools by a school district on the recommendation of a school attendance review board, or pupils whose school districts of attendance have, at the request of the pupils' parents or guardians, approved the pupils' enrollment in a county community school; (c) pupils who are probation-referred pursuant to the <i>Welfare and Institutions Code</i>,</p>

104—Goal

<u>Code</u>	<u>Description</u>
	or who are on probation or parole and who are not in attendance in any school, or who are expelled; and (d) homeless children (<i>Education Code</i> Section 1981). County community schools are funded by Resource 2400, Juvenile Court/County Community Schools (or optional Resource 2420, County Community Schools).
3550	Community Day Schools. Schools established by a governing board of a school district or county office of education for students in grades 2–12 who (a) have been expelled for any reason; (b) are on probation pursuant to the <i>Welfare and Institutions Code</i> ; or (c) are referred by a School Attendance Review Board (SARB) or any other attendance review board (<i>Education Code</i> sections 48660–48666). Community day schools are funded by Resource 2430, Community Day Schools.
3600	Juvenile Courts. Public schools in juvenile halls, juvenile homes, day centers, juvenile ranches, camps, and so forth, provided by the county board of education or by contract with the governing board of the local school district (<i>Education Code</i> Section 48645). Juvenile Court schools are funded by Resource 2400, Juvenile Court/County Community Schools (or optional Resource 2410, Juvenile Court).
3700	Specialized Secondary Programs. Secondary schools established to provide advanced instruction and training in high technology fields and in the performing arts. These schools benefit the state by providing talented students with enhanced learning opportunities in high technology fields and in the performing arts while the students are enrolled in schools that are in close proximity to where the industries are located (<i>Education Code</i> Section 58800).
3800	Vocational Education. Refers to skill areas, such as distributive education, health, home economics, industrial arts, technology, and trades, designed to prepare students for gainful employment. The Vocational Education Goal is used to track the costs of vocational education students and is not used for adult education, ROC/P, or special education costs.
4000–4749	General Education, Adult. Refers to a group of activities and/or services for adults who have not completed or have interrupted their formal schooling and have subsequently taken on adult roles and responsibilities. Programs in which adults develop knowledge and skills to meet their immediate and long-range educational objectives include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career or postsecondary education program; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; and enrich the aesthetic qualities of life. Adult basic education is included in these goals (<i>Education Code</i> sections 41976, 52610).
4110	Regular Education, Adult. Educational programs that are designed to serve the vast majority of the adult student population in more traditional settings.
4130–4399	Other Subject Matter and Other Tracking, Adult—Locally Defined (Optional). <i>These codes are used, at the option of the LEA, to track expenditures by subject matter for adult students. They may include languages, mathematics, sciences, history and related social studies, and arts. For CDE reporting, the LEA must convert these accounts to Goal 4110.</i>

<u>Code</u>	<u>Description</u>
4610	Adult Independent Study Centers. Study centers providing adult education classes and courses through independent study for adult students as defined in <i>Education Code</i> Section 41976.2.
4620	Adult Correctional Education. Classes established for prisoners in any county jail, county honor farm, county industrial farm, or county or joint-county road camp for the purpose of providing instruction in civic, vocational, literacy, health, homemaking, technical, and general education (<i>Education Code</i> sections 1900, 41841.5).
4630	Adult Vocational Education. Refers to skill areas, such as distributive education, health, home economics, industrial arts, technology, and trades, designed to prepare adult students for gainful employment.
4750–4999	Supplemental Education, K–12. A group of activities and/or services designed to meet the needs of students in areas other than the basic skill areas. Supplemental education does not include special education.
4760	Bilingual. Activities and/or services provided to students from homes where English is not the primary language.
4850	Migrant Education. Activities and/or services provided for children under the age of 18 of migrant agricultural workers and migratory fishermen whose situations require additional resources through regional coordinating offices (<i>Education Code</i> sections 54440–54445). This goal is used with the migrant education resources.
4900	<p>Other Supplemental Education. Activities or programs offered by county offices of education to directly serve students who attend other schools and who are not students of the county office, such as Foster Youth Services or Tutors for Indian Education. This goal may be associated with Function 1000, Instruction, or Function 3110, Guidance and Counseling, for example.</p> <p>County offices of education use Goal 3100 when providing services to students in their own programs, such as the Cal-SAFE County Classroom/Pregnant Minors Program, or Goal 8600 when providing services such as nursing or psychological services to direct service districts.</p>
5000–5999	Special Education. Activities and/or services to students with exceptional needs who are assigned individualized education programs (IEPs). The activities and/or services in the IEPs are designed for students with exceptional mental or physical needs and incorporate distinctive techniques, materials, and arrangements to suit their learning needs.
5001	Special Education—Unspecified. This code is used to account for the costs of services that are not identified for a specific special education population or setting as listed below. Goal 5001 may not be used with the special education instruction functions. These costs must be directly charged to a definitive special education goal such as Goal 5750, Special Education, Ages 5–22 Severely Disabled.
5050	Regionalized Services. <i>Regionalized services to local special education programs include program specialist services; personnel development for staff, parents, and</i>

104—Goal

<u>Code</u>	<u>Description</u>
	<i>community; data collection; curriculum development; and provision for ongoing review of programs under the local plan (Education Code Section 56836.23).</i>
5060	Regionalized Program Specialist. <i>A program specialist has a special credential and advanced training in special education to assist instructional staff, plan programs, and provide staff development in a specialized area (Education Code sections 56362 and 56368). If a program specialist is working in a specific special education setting, his or her cost should be charged to that goal; when a program specialist is working on a regionalized basis, his or her cost should be charged to Goal 5060.</i>
5710	Special Education, Infants. Children who are younger than three years of age and are identified by the district, the special education local plan area, or the county office as requiring intensive special education and services as defined by the State Board of Education (<i>Education Code</i> Section 56026 [c] [1]).
5730	Special Education, Preschool Students. Children with exceptional needs between the ages of three and five years, inclusive (<i>Education Code</i> Section 56440). A five-year-old who meets the eligibility criteria to be identified as a kindergartner shall be included in either Goal 5750 or Goal 5770 (<i>Education Code</i> Section 56441.1).
5750	Special Education, Ages 5–22 Severely Disabled. Students between the ages of five (who have been identified as kindergartners) and 18 years identified as requiring intensive special education and services and students between the ages of 19 and 21 years who are enrolled in a special education program prior to their 19 th birthday and have not yet completed the prescribed course of study or met proficiency standards pursuant to <i>Education Code</i> sections 51215 and 51216. Severely disabled students have the following profound disabilities: autism, blindness, deafness, severe orthopedic impairments, serious emotional disturbances, and/or severe mental retardation (<i>Education Code</i> Section 56030.5).
5770	Special Education, Ages 5–22 Nonseverely Disabled. Students between the ages of five (who have been identified as kindergartners) and 18 years identified as requiring special education services and students between the ages of 19 and 21 years who are enrolled in a special education program prior to their 19 th birthday and have not yet completed the prescribed course of study or met proficiency standards pursuant to <i>Education Code</i> sections 51215 and 51216. Nonseverely disabled students are those who are not identified as severely disabled.
6000–6999	Regional Occupational Center/Program (ROC/P)
6000	Regional Occupational Center/Program (ROC/P). Refers to skill areas, such as agriculture, distributive education, health, home economics, industrial arts, technology, and trades, designed to prepare students for gainful employment.
7100–7199	Nonagency
7110	Nonagency—Educational. Refers to activities conducted on behalf of one local educational agency (LEA) by contract or agreement for which another LEA retains the prime responsibility. Such services may be instructional or supportive in nature. An LEA is defined as all K–12 public educational agencies, including charter schools. Use for costs

<u>Code</u>	<u>Description</u>
	of providing transportation services to other LEAs or providing cafeteria services to other LEAs.
7150	Nonagency—Other. Refers to activities conducted on behalf of a non-LEA agency by contract or agreement for which the other agency retains the prime responsibility. Such services may be instructional or supportive in nature. Contracts for a non-LEA, such as a community college or a private school, would be coded to this goal.
8000–9999	OTHER GOALS
8100–8199	Community Services
8100	Community Services. A group of activities and/or services not directly related to the educational purpose and goals of an LEA. These include services and activities as authorized by the Community Recreation Act (<i>Education Code</i> Section 10900 et seq.) and by the Civic Center Act (<i>Education Code</i> Section 38130 et seq.).
8500–8599	Child Care and Development Services
8500	Child Care and Development Services. A group of activities and/or services pertaining to the operation of programs for the care of children in residential day schools or child care and development programs that are not a part of, or directly related to, LEA instructional goals. Child care and development programs that require teachers to possess a children's center instructional permit should be reported in an instructional goal such as Goal 0001, General Education, Pre-K.
8600–8699	County Services to Districts
8600	County Services to Districts (or other county offices). Includes those activities performed by the county superintendent of schools in support of school districts or other offices of county superintendents of schools, including, but not limited to, the following: (a) coordination activities and professional services, such as supervision of instruction, health, guidance, attendance, and school library services (<i>Education Code</i> Section 1700 et seq.); (b) financial services (<i>Education Code</i> sections 41200 et seq. and 42100 et seq.); and (c) credential services (<i>Education Code</i> Section 44330).
9000–9999	Other Goals—Locally Defined. These codes are used, at the option of the LEA, to track other local goals that are not defined elsewhere. CDE will consider these activities to be undistributed goal costs.
9000	Other Local Goals. Report local goals not defined elsewhere. These goals will be treated as Goal 0000, Undistributed, by the CDE financial reporting software and will be allocated among appropriate goals on the program cost report/allocation factor (PCR/PCRAF) worksheets.

104—Goal
